

**RUSH COUNTY, KANSAS**

Financial Statements With Independent Auditors' Report

For the Year Ended December 31, 2011

**RUSH COUNTY, KANSAS**  
Financial Statements With Independent Auditors' Report  
For the Year Ended December 31, 2011

---

**TABLE OF CONTENTS**

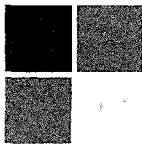
Independent Auditors' Report.....	1
Statement 1 - Summary of Cash Receipts, Expenditures and Unencumbered Cash .....	2
Statement 2 - Summary of Expenditures – Actual and Budget.....	4
Statement 3 - Statement of Cash Receipts and Expenditures – Actual and Budget Individually Presented by Fund	
<b>Governmental Fund Categories</b>	
<b>General Fund</b>	
3-1 General Fund .....	5
<b>Special Revenue Funds</b>	
3-2 Road and Bridge Fund .....	7
3-3 Special Bridge Fund .....	8
3-4 Health Fund .....	9
3-5 Noxious Weed Fund .....	10
3-6 Appraiser's Cost Fund .....	11
3-7 Hospital Maintenance Fund .....	12
3-8 Mental Health Fund .....	13
3-9 Mental Retardation Fund .....	14
3-10 Emergency 911 Fund .....	15
3-11 Special Parks and Recreation Fund .....	16
3-12 Special Alcohol Fund .....	17
3-13 Noxious Weed Capital Outlay Fund .....	18
3-14 Special Machinery Fund .....	19
3-15 Capital Improvements Reserve Fund .....	20
3-16 Equipment Reserve Fund .....	21
3-17 Recycling Fund .....	22
3-18 Micro Loan Fund .....	23
3-19 Register of Deeds Technology Fund .....	24
3-20 Wireless 911 Fund .....	25
3-21 Enhanced 911 Grant Fund .....	26
3-22 K-9 Fund .....	27
3-23 Sheriff's Equipment Fund .....	28
3-24 Fire District No. 1 – General Fund .....	29
3-25 Fire District No. 2 – General Fund .....	30
3-26 Fire District No. 3 – General Fund .....	31
3-27 Fire District No. 4 – General Fund .....	32
3-28 Fire District No. 5 – General Fund .....	33
3-29 Fire District No. 6 – General Fund .....	34
3-30 Fire District No. 7 – General Fund .....	35
3-31 Fire District No. 8 – General Fund .....	36
3-32 Fire District No. 1 – Special Fund .....	37
3-33 Fire District No. 2 – Special Fund .....	38
3-34 Fire District No. 3 – Special Fund .....	39

**RUSH COUNTY, KANSAS**  
Financial Statements With Independent Auditors' Report  
For the Year Ended December 31, 2011

---

**TABLE OF CONTENTS (continued)**

3-35	Fire District No. 4 – Special Fund .....	40
3-36	Fire District No. 5 – Special Fund .....	41
3-37	Fire District No. 6 – Special Fund .....	42
3-38	Fire District No. 7 – Special Fund .....	43
3-39	Fire District No. 8 – Special Fund .....	44
 <b>Debt Service Funds</b>		
3-40	Debt Service Fund .....	45
3-41	Hospital Revenue Bonds Fund .....	46
 <b>Capital Project Fund</b>		
3-42	Hospital General Obligation Bond Project Fund .....	47
 <b>Proprietary Fund Category</b>		
<b>Enterprise Fund</b>		
3-43	Solid Waste Fund .....	48
 <b>Fiduciary Fund Category</b>		
<b>Private Purpose Trust Funds</b>		
3-44	Prosecuting Attorney Training Fund .....	49
3-45	Special Motor Vehicle Fund .....	50
 <b>Statement 4 - Summary of Cash Receipts and Cash Disbursements</b>		
4-1	Distributable Funds, State Funds, and Subdivision Funds .....	51
4-2	Agency Funds .....	52
Notes to Financial Statements .....		53



Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Rush County, Kansas**  
LaCrosse, Kansas

We have audited the accompanying financial statements of **Rush County, Kansas**, as of and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of **Rush County, Kansas**' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described more fully in Note 1, **Rush County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Rush County, Kansas**, as of December 31, 2011, or the changes in its financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Rush County, Kansas**, as of December 31, 2011, and their respective cash receipts and disbursements and budgetary results for the year then ended, on the basis of accounting described in Note 1.

*Adams Brown Beran & Ball*

ADAMS, BROWN, BERAN & BALL, CHTD.  
Certified Public Accountants

July 16, 2012

**RUSH COUNTY, KANSAS**  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Fund Categories</b>							
<b>General Fund</b>							
General Fund	\$ 726,219	-	2,164,256	2,284,843	605,632	43,331	648,963
<b>Special Revenue Funds</b>							
Road and Bridge Fund	140,766	-	1,748,571	1,725,568	163,769	110,895	274,664
Special Bridge Fund	94,451	-	23,482	46,650	71,283	-	71,283
Health Fund	40,346	-	147,945	135,492	52,799	3,885	56,684
Noxious Weed Fund	(17,841)	-	336,153	358,848	(40,536)	3,353	(37,183)
Appraiser's Cost Fund	22,530	-	114,919	123,443	14,006	4,929	18,935
Hospital Maintenance Fund	6,740	-	148,562	150,000	5,302	-	5,302
Mental Health Fund	-	-	24,165	24,165	-	-	-
Mental Retardation Fund	-	-	10,110	10,110	-	-	-
Emergency 911 Fund	4,106	-	21,440	19,227	6,319	31	6,350
Special Parks and Recreation Fund	28	-	-	-	28	-	28
Special Alcohol Fund	3,567	-	903	-	4,470	-	4,470
Noxious Weed Capital Outlay Fund	44,551	-	-	3,094	41,457	-	41,457
Special Machinery Fund	296,582	-	55,000	201,598	149,984	-	149,984
Capital Improvements Reserve Fund	419,970	-	-	13,049	406,921	-	406,921
Equipment Reserve Fund	215,490	2,644	120,000	118,226	219,908	72,463	292,371
Recycling Fund	2,516	-	533	1,995	1,054	-	1,054
Micro Loan Fund	53,069	-	6,039	910	58,198	-	58,198
Register of Deeds Technology Fund	44,567	-	8,012	3,801	48,778	-	48,778
Wireless 911 Fund	9,420	-	7,876	-	17,296	-	17,296
Enhanced 911 Grant Fund	-	-	75,447	75,447	-	-	-
K-9 Fund	520	-	375	709	186	-	186
Sheriff's Equipment Fund	5,120	-	-	680	4,440	-	4,440
Fire District No. 1 - General Fund	889	-	14,495	14,899	485	610	1,095
Fire District No. 2 - General Fund	238	-	9,054	8,993	299	295	594
Fire District No. 3 - General Fund	954	-	15,916	16,265	605	72	677
Fire District No. 4 - General Fund	3,579	-	45,099	47,860	818	484	1,302
Fire District No. 5 - General Fund	2,181	-	20,602	20,740	2,043	133	2,176
Fire District No. 6 - General Fund	504	-	16,572	16,420	656	700	1,356
Fire District No. 7 - General Fund	20	-	22,732	21,422	1,330	1,088	2,418
Fire District No. 8 - General Fund	1,886	-	32,082	30,851	3,117	427	3,544
Fire District No. 1 - Special Fund	3,346	-	1,000	2,923	1,423	-	1,423
Fire District No. 2 - Special Fund	19,087	-	140	-	19,227	-	19,227
Fire District No. 3 - Special Fund	12,749	-	7,000	9,366	10,383	-	10,383
Fire District No. 4 - Special Fund	61,760	-	-	-	61,760	-	61,760
Fire District No. 5 - Special Fund	6,085	-	462	12,761	(6,214)	-	(6,214)
Fire District No. 6 - Special Fund	3,036	-	28	-	3,064	-	3,064
Fire District No. 7 - Special Fund	35,636	-	11,000	1,050	45,586	-	45,586
Fire District No. 8 - Special Fund	31,917	-	11,000	-	42,917	-	42,917

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Debt Service Funds</b>							
Debt Service Fund	\$ 25,409	-	426,753	435,972	16,190	-	16,190
Hospital Revenue Bonds Fund	723	-	30,000	30,000	723	-	723
<b>Capital Project Fund</b>							
Hospital General Obligation Bond Project Fund	1,000	-	41	-	1,041	-	1,041
<b>Proprietary Fund Category</b>							
<b>Enterprise Fund</b>							
Solid Waste Fund	1,926	-	95,190	99,370	(2,254)	3,034	780
<b>Fiduciary Fund Category</b>							
<b>Private Purpose Trust Funds</b>							
Prosecuting Attorney Training Fund	3,625	-	668	332	3,961	-	3,961
Special Motor Vehicle Fund	-	-	36,111	36,111	-	-	-
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 2,329,267</b>	<b>2,644</b>	<b>5,809,733</b>	<b>6,103,190</b>	<b>2,038,454</b>	<b>245,730</b>	<b>2,284,184</b>

**Composition of Cash**

Checking Accounts	\$ 1,807,472
Certificates of Deposits	640,000
Savings Accounts	4,224,929
Cash on Hand	38,594
Total Cash	6,710,995
Distributable Funds per Statement 4-1	(4,380,916)
Agency Funds per Statement 4-2	(45,895)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 2,284,184</b>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Fund Categories</b>					
<b>General Fund</b>					
General Fund	\$ 2,164,406	123,318	2,287,724	2,284,843	(2,881)
<b>Special Revenue Funds</b>					
Road and Bridge Fund	1,727,600	-	1,727,600	1,725,568	(2,032)
Special Bridge Fund	132,600	-	132,600	46,650	(85,950)
Health Fund	143,520	-	143,520	135,492	(8,028)
Noxious Weed Fund	339,329	-	339,329	358,848	19,519
Appraiser's Cost Fund	120,095	-	120,095	123,443	3,348
Hospital Maintenance Fund	150,000	-	150,000	150,000	-
Mental Health Fund	23,700	-	23,700	24,165	465
Mental Retardation Fund	10,000	-	10,000	10,110	110
Emergency 911 Fund	30,000	-	30,000	19,227	(10,773)
Special Parks and Recreation Fund	28	-	28	-	(28)
Special Alcohol Fund	4,871	-	4,871	-	(4,871)
Noxious Weed Capital Outlay Fund	48,351	-	48,351	3,094	(45,257)
Wireless 911 Fund	10,000	-	10,000	-	(10,000)
Fire District No. 1 - General Fund	15,100	-	15,100	14,899	(201)
Fire District No. 2 - General Fund	9,000	-	9,000	8,993	(7)
Fire District No. 3 - General Fund	16,500	-	16,500	16,265	(235)
Fire District No. 4 - General Fund	46,215	-	46,215	47,860	1,645
Fire District No. 5 - General Fund	20,740	-	20,740	20,740	-
Fire District No. 6 - General Fund	16,420	-	16,420	16,420	-
Fire District No. 7 - General Fund	22,000	-	22,000	21,422	(578)
Fire District No. 8 - General Fund	31,500	-	31,500	30,851	(649)
<b>Debt Service Fund</b>					
Debt Service Fund	446,146	-	446,146	435,972	(10,174)
Hospital Revenue Bonds Fund	33,000	-	33,000	30,000	(3,000)
<b>Proprietary Fund Category</b>					
<b>Enterprise Fund</b>					
Solid Waste Fund	88,434	-	88,434	99,370	10,936

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,462,754	1,527,181	1,531,343	(4,162)
Delinquent Tax	13,591	20,022	-	20,022
Vehicle Tax	115,235	143,649	167,907	(24,258)
Mineral Production Tax	20,706	57,801	3,000	54,801
Escape Tax	17,782	109	-	109
Intergovernmental				
State Aid	267	123,318	-	123,318
Licenses and Fees				
Mortgage Registration Fees	13,079	40,946	6,500	34,446
Co. Clerk - Co. Share Game and Park	517	450	200	250
County Offices	23,818	23,409	12,000	11,409
Antique Motor Vehicle Registr. Fees	2,340	2,655	900	1,755
Cereal Malt Bev. and Club License	150	225	-	225
Interest on Taxes	16,909	24,298	1,000	23,298
Interest on Investments	21,597	14,556	30,000	(15,444)
Miscellaneous	47,967	45,763	7,000	38,763
Dispatch Fees	25,157	25,783	16,000	9,783
Oil Royalty	44,559	55,089	10,000	45,089
Rents and Leases	14,214	25,504	10,000	15,504
Senior Citizens	24,445	22,916	15,000	7,916
Transfers In	16,920	10,582	-	10,582
<b>Total Cash Receipts</b>	<b>1,882,007</b>	<b>2,164,256</b>	<b>1,810,850</b>	<b>353,406</b>
<b>Expenditures</b>				
County Commission	50,101	50,098	54,570	(4,472)
County Clerk	85,246	83,033	88,500	(5,467)
County Treasurer	87,645	88,062	89,703	(1,641)
County Attorney	75,321	71,269	82,784	(11,515)
Register of Deeds	43,060	50,940	56,000	(5,060)
Sheriff	398,756	415,684	410,000	5,684
Unified Court	51,093	49,079	49,384	(305)
Courthouse General	169,179	220,850	192,260	28,590
Custodian	13,088	7,623	9,500	(1,877)
Emergency Preparedness	8,842	35,917	24,500	11,417
Soil Conservation	29,000	29,000	29,000	-
Elderly Companion Program	4,040	3,937	3,937	-
Economic Development	2,314	3,293	13,000	(9,707)

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Airport	\$ 5,120	139,226	10,000	129,226
Election	44,072	25,412	38,000	(12,588)
Employee Benefits	693,602	797,701	710,000	87,701
Services for Elderly	54,887	58,801	67,750	(8,949)
Senior Citizens Transportation	7,499	7,525	8,125	(600)
Fair	12,500	10,000	10,000	-
CKLEPG	4,393	4,393	4,393	-
Historical Records	13,000	13,000	13,000	-
Transfers Out	150,000	120,000	200,000	(80,000)
(a) Adjustment for Qualifying Budget Credits	-	-	123,318	(123,318)
<b>Total Expenditures</b>	<b>2,002,758</b>	<b>2,284,843</b>	<b>2,287,724</b>	<b>(2,881)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(120,751)</b>	<b>(120,587)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>846,970</b>	<b>726,219</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 726,219</b>	<b>605,632</b>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
State Aid Over Amount Budgeted			\$ 123,318	

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Road and Bridge Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,058,487	1,305,041	1,305,011	30
Delinquent Tax	13,095	16,842	-	16,842
Vehicle Tax	124,321	104,189	121,254	(17,065)
Escape Tax	15,422	79	-	79
Intergovernmental				
Special Highway Fuel Tax	277,510	261,744	276,432	(14,688)
Emergency Preparedness State Aid	3,929	-	-	-
Federal Aid	29,466	-	-	-
Reimbursements	21,025	60,676	5,000	55,676
<b>Total Cash Receipts</b>	<u>1,543,255</u>	<u>1,748,571</u>	<u>1,707,697</u>	<u>40,874</u>
<b>Expenditures</b>				
Personal Services	714,705	697,020	700,000	(2,980)
Commodities	732,938	870,104	700,000	170,104
Contractual Services	61,030	74,337	95,000	(20,663)
Capital Outlay	36,164	29,107	100,000	(70,893)
Transfers Out	120,000	55,000	132,600	(77,600)
<b>Total Expenditures</b>	<u>1,664,837</u>	<u>1,725,568</u>	<u>1,727,600</u>	<u>(2,032)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(121,582)	23,003		
<b>Unencumbered Cash - Beginning</b>	<u>262,348</u>	<u>140,766</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>140,766</u>	<u>163,769</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Bridge Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 69,480	15,668	14,983	685
Delinquent Tax	727	980	-	980
Vehicle Tax	6,455	6,829	7,967	(1,138)
Escape Tax	907	5	-	5
<b>Total Cash Receipts</b>	77,569	23,482	22,950	532
<b>Expenditures</b>				
Capital Outlay	36,763	46,650	132,600	(85,950)
<b>Cash Receipts Over (Under) Expenditures</b>	40,806	(23,168)		
<b>Unencumbered Cash - Beginning</b>	53,645	94,451		
<b>Unencumbered Cash - Ending</b>	\$ 94,451	71,283		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Health Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 71,213	71,889	71,924	(35)
Delinquent Tax	731	1,012	-	1,012
Vehicle Tax	6,633	6,997	8,165	(1,168)
Escape Tax	937	5	-	5
Intergovernmental				
Federal Aid	32,488	19,929	10,000	9,929
State Aid	7,426	9,311	10,000	(689)
Fees	52,898	38,802	25,000	13,802
<b>Total Cash Receipts</b>	<u>172,326</u>	<u>147,945</u>	<u>125,089</u>	<u>22,856</u>
<b>Expenditures</b>				
Personal Services	80,496	80,722	83,320	(2,598)
Commodities	37,356	26,672	26,500	172
Contractual Services	23,431	26,727	22,700	4,027
Capital Outlay	10,151	1,331	5,000	(3,669)
Miscellaneous	-	40	6,000	(5,960)
<b>Total Expenditures</b>	<u>151,434</u>	<u>135,492</u>	<u>143,520</u>	<u>(8,028)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	20,892	12,453		
<b>Unencumbered Cash - Beginning</b>	<u>19,454</u>	<u>40,346</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 40,346</u>	<u>52,799</u>		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Noxious Weed Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 105,317	110,421	109,104	1,317
Delinquent Tax	1,227	1,641	-	1,641
Vehicle Tax	10,953	10,345	12,057	(1,712)
Escape Tax	1,487	8	-	8
Chemical Sales	163,284	213,738	219,329	(5,591)
Miscellaneous	-	-	1,500	(1,500)
<b>Total Cash Receipts</b>	<u>282,268</u>	<u>336,153</u>	<u>341,990</u>	<u>(5,837)</u>
<b>Expenditures</b>				
Personal Services	88,946	79,749	82,529	(2,780)
Commodities	199,122	265,509	241,000	24,509
Contractual Services	13,156	13,590	15,800	(2,210)
<b>Total Expenditures</b>	<u>301,224</u>	<u>358,848</u>	<u>339,329</u>	<u>19,519</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(18,956)	(22,695)		
<b>Unencumbered Cash - Beginning</b>	<u>1,115</u>	<u>(17,841)</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>(17,841)</u>	<u>(40,536)</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Appraiser's Cost Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 103,646	100,637	100,635	2
Delinquent Tax	1,048	1,478	-	1,478
Vehicle Tax	9,577	10,199	11,905	(1,706)
Escape Tax	1,311	8	-	8
Miscellaneous	1,624	2,597	-	2,597
<b>Total Cash Receipts</b>	<u>117,206</u>	<u>114,919</u>	<u>112,540</u>	<u>2,379</u>
<b>Expenditures</b>				
Personal Services	70,733	83,012	80,605	2,407
Commodities	7,608	6,661	7,000	(339)
Contractual Services	27,801	30,204	27,490	2,714
Capital Outlay	1,916	3,566	5,000	(1,434)
<b>Total Expenditures</b>	<u>108,058</u>	<u>123,443</u>	<u>120,095</u>	<u>3,348</u>
<b>Cash Receipts Over (Under) Expenditures</b>	9,148	(8,524)		
<b>Unencumbered Cash - Beginning</b>	<u>13,382</u>	<u>22,530</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>22,530</u>	<u>14,006</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Hospital Maintenance Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 148,683	146,344	133,190	13,154
Delinquent Tax	1,402	1,981	-	1,981
Vehicle Tax	230	227	15,665	(15,438)
Escape Tax	1,763	10	-	10
<b>Total Cash Receipts</b>	152,078	148,562	148,855	(293)
<b>Expenditures</b>				
Appropriations	150,000	150,000	150,000	-
<b>Cash Receipts Over (Under) Expenditures</b>	2,078	(1,438)		
<b>Unencumbered Cash - Beginning</b>	4,662	6,740		
<b>Unencumbered Cash - Ending</b>	\$ 6,740	5,302		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Mental Health Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21,569	21,730	21,756	(26)
Delinquent Tax	223	314	-	314
Vehicle Tax	1,975	2,121	2,475	(354)
Escape Tax	280	-	-	-
<b>Total Cash Receipts</b>	<b>24,047</b>	<b>24,165</b>	<b>24,231</b>	<b>(66)</b>
<b>Expenditures</b>				
Appropriations	24,047	24,165	23,700	465
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Mental Retardation Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 9,207	9,071	9,072	(1)
Delinquent Tax	96	134	-	134
Vehicle Tax	882	905	1,054	(149)
Escape Tax	78	-	-	-
<b>Total Cash Receipts</b>	10,263	10,110	10,126	(16)
<b>Expenditures</b>				
Appropriations	10,263	10,110	10,000	110
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Emergency 911 Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Collections	\$ 18,485	21,440	30,000	(8,560)
<b>Expenditures</b>				
Capital Outlay	13,634	19,227	30,000	(10,773)
<b>Cash Receipts Over (Under) Expenditures</b>	4,851	2,213		
<b>Unencumbered Cash - Beginning</b>	(745)	4,106		
<b>Unencumbered Cash - Ending</b>	\$ 4,106	6,319		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Contractual Services	-	-	28	(28)
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	28	28		
<b>Unencumbered Cash - Ending</b>	\$ 28	28		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Alcohol Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Private Club Liquor Tax	\$ 897	903	895	8
<b>Expenditures</b>				
Contractual Services	-	-	4,871	(4,871)
<b>Cash Receipts Over (Under) Expenditures</b>	897	903		
<b>Unencumbered Cash - Beginning</b>	2,670	3,567		
<b>Unencumbered Cash - Ending</b>	\$ 3,567	4,470		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Capital Outlay	6,800	3,094	48,351	(45,257)
<b>Cash Receipts Over (Under) Expenditures</b>	(6,800)	(3,094)		
<b>Unencumbered Cash - Beginning</b>	51,351	44,551		
<b>Unencumbered Cash - Ending</b>	\$ 44,551	41,457		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Machinery Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 120,000	55,000
<b>Expenditures</b>		
Capital Outlay	181,191	201,598
<b>Cash Receipts Over (Under) Expenditures</b>	(61,191)	(146,598)
<b>Unencumbered Cash - Beginning</b>	357,773	296,582
<b>Unencumbered Cash - Ending</b>	\$ 296,582	149,984

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Capital Improvements Reserve Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 75,000	-
<b>Expenditures</b>		
Capital Outlay	33,648	13,049
<b>Cash Receipts Over (Under) Expenditures</b>	41,352	(13,049)
<b>Unencumbered Cash - Beginning</b>	378,618	419,970
<b>Unencumbered Cash - Ending</b>	\$ 419,970	406,921

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Equipment Reserve Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 75,000	120,000
<b>Expenditures</b>		
Capital Outlay	53,778	118,226
<b>Cash Receipts Over (Under) Expenditures</b>	21,222	1,774
<b>Unencumbered Cash - Beginning</b>	194,268	215,490
<b>Prior Year Cancelled Encumbrances</b>	-	2,644
<b>Unencumbered Cash - Ending</b>	\$ 215,490	219,908

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Recycling Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Miscellaneous	\$ 445	533
<b>Expenditures</b>		
Capital Outlay	-	1,995
<b>Cash Receipts Over (Under) Expenditures</b>	445	(1,462)
<b>Unencumbered Cash - Beginning</b>	2,071	2,516
<b>Unencumbered Cash - Ending</b>	\$ 2,516	1,054

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Micro Loan Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Loan Repayments	\$ 9,585	5,875
Interest	320	164
<b>Total Cash Receipts</b>	9,905	6,039
<b>Expenditures</b>		
Contractual Services	15,511	910
<b>Cash Receipts Over (Under) Expenditures</b>	(5,606)	5,129
<b>Unencumbered Cash - Beginning</b>	58,675	53,069
<b>Unencumbered Cash - Ending</b>	\$ 53,069	58,198

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 10,942	7,884
Interest	219	128
<b>Total Cash Receipts</b>	11,161	8,012
<b>Expenditures</b>		
Contractual Services	4,092	3,801
<b>Cash Receipts Over (Under) Expenditures</b>	7,069	4,211
<b>Unencumbered Cash - Beginning</b>	37,498	44,567
<b>Unencumbered Cash - Ending</b>	\$ 44,567	48,778

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Wireless 911 Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Current Year Actual
		Actual	Budget	
<b>Cash Receipts</b>				
Intergovernmental				
State Aid	\$ 7,849	7,840	10,000	(2,160)
Interest	27	36	-	36
<b>Total Cash Receipts</b>	7,876	7,876	10,000	(2,124)
<b>Expenditures</b>				
Capital Outlay	-	-	10,000	(10,000)
<b>Cash Receipts Over (Under) Expenditures</b>	7,876	7,876		
<b>Unencumbered Cash - Beginning</b>	1,544	9,420		
<b>Unencumbered Cash - Ending</b>	\$ 9,420	17,296		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Enhanced 911 Grant Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Intergovernmental		
State Aid	\$ 98,793	75,447
<b>Expenditures</b>		
Contractual Services	98,793	75,447
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**K-9 Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 2,680	375
<b>Expenditures</b>		
Contractual Services	2,176	709
<b>Cash Receipts Over (Under) Expenditures</b>	504	(334)
<b>Unencumbered Cash - Beginning</b>	16	520
<b>Unencumbered Cash - Ending</b>	\$ 520	186

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Sheriff's Equipment Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>		
Capital Outlay	4,591	680
<b>Cash Receipts Over (Under) Expenditures</b>	(4,591)	(680)
<b>Unencumbered Cash - Beginning</b>	9,711	5,120
<b>Unencumbered Cash - Ending</b>	\$ 5,120	4,440

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 13,718	13,361	13,101	260
Delinquent Tax	26	80	-	80
Vehicle Tax	958	1,054	1,502	(448)
<b>Total Cash Receipts</b>	<u>14,702</u>	<u>14,495</u>	<u>14,603</u>	<u>(108)</u>
<b>Expenditures</b>				
Commodities	1,961	5,309	3,600	1,709
Contractual Services	7,447	7,770	5,800	1,970
Capital Outlay	5,580	820	5,700	(4,880)
Transfers Out	112	1,000	-	1,000
<b>Total Expenditures</b>	<u>15,100</u>	<u>14,899</u>	<u>15,100</u>	<u>(201)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(398)	(404)		
<b>Unencumbered Cash - Beginning</b>	<u>1,287</u>	<u>889</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 889</u>	<u>485</u>		

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - General Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 10,057	7,824	7,836	(12)
Delinquent Tax	59	264	-	264
Vehicle Tax	647	900	1,092	(192)
Miscellaneous	66	66	-	66
<b>Total Cash Receipts</b>	<u>10,829</u>	<u>9,054</u>	<u>8,928</u>	<u>126</u>
<b>Expenditures</b>				
Commodities	2,057	826	1,000	(174)
Contractual Services	5,613	8,027	7,000	1,027
Capital Outlay	-	-	1,000	(1,000)
Transfers Out	3,530	140	-	140
<b>Total Expenditures</b>	<u>11,200</u>	<u>8,993</u>	<u>9,000</u>	<u>(7)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(371)	61		
<b>Unencumbered Cash - Beginning</b>	<u>609</u>	<u>238</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>238</u>	<u>299</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 15,460	14,015	14,109	(94)
Delinquent Tax	128	210	-	210
Vehicle Tax	857	1,691	1,718	(27)
<b>Total Cash Receipts</b>	<u>16,445</u>	<u>15,916</u>	<u>15,827</u>	<u>89</u>
<b>Expenditures</b>				
Personal Services	2,165	-	3,000	(3,000)
Commodities	2,930	1,254	4,500	(3,246)
Contractual Services	4,356	6,192	4,000	2,192
Capital Outlay	-	1,819	5,000	(3,181)
Transfers Out	7,049	7,000	-	7,000
<b>Total Expenditures</b>	<u>16,500</u>	<u>16,265</u>	<u>16,500</u>	<u>(235)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(55)	(349)		
<b>Unencumbered Cash - Beginning</b>	<u>1,009</u>	<u>954</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>954</u>	<u>605</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 39,692	38,767	39,349	(582)
Delinquent Tax	503	557	-	557
Vehicle Tax	5,929	5,775	6,360	(585)
Miscellaneous	2,122	-	-	-
<b>Total Cash Receipts</b>	<u>48,246</u>	<u>45,099</u>	<u>45,709</u>	<u>(610)</u>
<b>Expenditures</b>				
Commodities	6,075	10,083	4,215	5,868
Contractual Services	15,404	24,389	12,000	12,389
Capital Outlay	13,929	13,388	30,000	(16,612)
Transfers Out	10,807	-	-	-
<b>Total Expenditures</b>	<u>46,215</u>	<u>47,860</u>	<u>46,215</u>	<u>1,645</u>
<b>Cash Receipts Over (Under) Expenditures</b>	2,031	(2,761)		
<b>Unencumbered Cash - Beginning</b>	<u>1,548</u>	<u>3,579</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>3,579</u>	<u>818</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 18,066	18,379	18,189	190
Delinquent Tax	141	118	-	118
Vehicle Tax	2,118	2,058	2,477	(419)
Escape Tax	1,644	-	-	-
Miscellaneous	605	47	-	47
<b>Total Cash Receipts</b>	<u>22,574</u>	<u>20,602</u>	<u>20,666</u>	<u>(64)</u>
<b>Expenditures</b>				
Personal Services	3,060	4,970	2,500	2,470
Commodities	9,584	8,107	7,000	1,107
Contractual Services	6,440	6,116	5,100	1,016
Capital Outlay	1,990	1,085	6,140	(5,055)
Transfers Out	271	462	-	462
<b>Total Expenditures</b>	<u>21,345</u>	<u>20,740</u>	<u>20,740</u>	<u>-</u>
<b>Cash Receipts Over (Under) Expenditures</b>	1,229	(138)		
<b>Unencumbered Cash - Beginning</b>	<u>952</u>	<u>2,181</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,181</u>	<u>2,043</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 14,409	14,967	14,778	189
Delinquent Tax	170	236	-	236
Vehicle Tax	1,396	1,330	1,647	(317)
Escape Tax	198	-	-	-
Miscellaneous	2,550	39	-	39
<b>Total Cash Receipts</b>	<u>18,723</u>	<u>16,572</u>	<u>16,425</u>	<u>147</u>
<b>Expenditures</b>				
Commodities	4,908	3,757	7,370	(3,613)
Contractual Services	6,612	3,784	1,120	2,664
Capital Outlay	7,412	8,851	7,930	921
Transfers Out	38	28	-	28
<b>Total Expenditures</b>	<u>18,970</u>	<u>16,420</u>	<u>16,420</u>	<u>-</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(247)	152		
<b>Unencumbered Cash - Beginning</b>	<u>751</u>	<u>504</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>504</u>	<u>656</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 19,627	20,564	20,708	(144)
Delinquent Tax	238	449	-	449
Vehicle Tax	1,368	1,702	1,895	(193)
Escape Tax	-	17	-	17
<b>Total Cash Receipts</b>	<u>21,233</u>	<u>22,732</u>	<u>22,603</u>	<u>129</u>
<b>Expenditures</b>				
Personal Services	1,235	1,280	1,000	280
Commodities	3,336	2,500	1,000	1,500
Contractual Services	5,854	6,642	6,000	642
Capital Outlay	994	-	14,000	(14,000)
Transfers Out	10,581	11,000	-	11,000
<b>Total Expenditures</b>	<u>22,000</u>	<u>21,422</u>	<u>22,000</u>	<u>(578)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(767)	1,310		
<b>Unencumbered Cash - Beginning</b>	<u>787</u>	<u>20</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>20</u>	<u>1,330</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 8 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 29,796	30,326	30,305	21
Delinquent Tax	69	76	-	76
Vehicle Tax	1,512	1,680	2,078	(398)
Escape Tax	497	-	-	-
<b>Total Cash Receipts</b>	<b>31,874</b>	<b>32,082</b>	<b>32,383</b>	<b>(301)</b>
<b>Expenditures</b>				
Personal Services	-	-	10,000	(10,000)
Commodities	3,854	2,161	5,000	(2,839)
Contractual Services	6,615	6,804	6,000	804
Capital Outlay	-	10,886	10,500	386
Transfers Out	21,031	11,000	-	11,000
<b>Total Expenditures</b>	<b>31,500</b>	<b>30,851</b>	<b>31,500</b>	<b>(649)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>374</b>	<b>1,231</b>		
<b>Unencumbered Cash - Beginning</b>	<b>1,512</b>	<b>1,886</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 1,886</b>	<b>3,117</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 112	1,000
<b>Expenditures</b>		
Capital Outlay	3,000	2,923
<b>Cash Receipts Over (Under) Expenditures</b>	(2,888)	(1,923)
<b>Unencumbered Cash - Beginning</b>	6,234	3,346
<b>Unencumbered Cash - Ending</b>	\$ 3,346	1,423

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - Special Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 3,530	140
<b>Expenditures</b>		
Capital Outlay	615	-
<b>Cash Receipts Over (Under) Expenditures</b>	2,915	140
<b>Unencumbered Cash - Beginning</b>	16,172	19,087
<b>Unencumbered Cash - Ending</b>	\$ 19,087	19,227

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - Special Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 7,049	7,000
<b>Expenditures</b>		
Capital Outlay	-	9,366
<b>Cash Receipts Over (Under) Expenditures</b>	7,049	(2,366)
<b>Unencumbered Cash - Beginning</b>	5,700	12,749
<b>Unencumbered Cash - Ending</b>	\$ 12,749	10,383

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - Special Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 10,807	-
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	10,807	-
<b>Unencumbered Cash - Beginning</b>	50,953	61,760
<b>Unencumbered Cash - Ending</b>	\$ 61,760	61,760

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - Special Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 271	462
<b>Expenditures</b>		
Capital Outlay	-	12,761
<b>Cash Receipts Over (Under) Expenditures</b>	271	(12,299)
<b>Unencumbered Cash - Beginning</b>	5,814	6,085
<b>Unencumbered Cash - Ending</b>	\$ 6,085	(6,214)

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - Special Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 38	28
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	38	28
<b>Unencumbered Cash - Beginning</b>	2,998	3,036
<b>Unencumbered Cash - Ending</b>	\$ 3,036	3,064

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - Special Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 10,581	11,000
<b>Expenditures</b>		
Capital Outlay	-	1,050
<b>Cash Receipts Over (Under) Expenditures</b>	10,581	9,950
<b>Unencumbered Cash - Beginning</b>	25,055	35,636
<b>Unencumbered Cash - Ending</b>	\$ 35,636	45,586

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 8 - Special Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 21,031	11,000
<b>Expenditures</b>		
Capital Outlay	9,310	-
<b>Cash Receipts Over (Under) Expenditures</b>	11,721	11,000
<b>Unencumbered Cash - Beginning</b>	20,196	31,917
<b>Unencumbered Cash - Ending</b>	\$ 31,917	42,917

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Debt Service Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 147,158	148,765	148,675	90
Delinquent Tax	1,665	2,241	-	2,241
Vehicle Tax	14,801	14,458	16,858	(2,400)
Escape Tax	2,025	11	-	11
Hospital Bond A - Reimbursements	146,152	93,125	93,300	(175)
Hospital Bond B - Reimbursements	-	36,838	36,837	1
Hospital Bond C - Reimbursements	48,386	131,315	131,315	-
<b>Total Cash Receipts</b>	<b>360,187</b>	<b>426,753</b>	<b>426,985</b>	<b>(232)</b>
<b>Expenditures</b>				
Principal	80,000	85,000	85,000	-
Interest	93,645	89,694	89,694	-
Hospital Bond A - Interest	147,448	93,125	93,300	(175)
Hospital Bond B - Interest	39,907	36,838	36,837	1
Hospital Bond C - Interest	142,258	131,315	131,315	-
Cash Basis Reserve	-	-	10,000	(10,000)
<b>Total Expenditures</b>	<b>503,258</b>	<b>435,972</b>	<b>446,146</b>	<b>(10,174)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(143,071)</b>	<b>(9,219)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>168,480</b>	<b>25,409</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 25,409</b>	<b>16,190</b>		

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Hospital Revenue Bonds Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
<b>Cash Receipts</b>				
Reimbursements	30,000	30,000	33,000	(3,000)
<b>Expenditures</b>				
Principal	30,000	30,000	33,000	(3,000)
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	723	723		
<b>Unencumbered Cash - Ending</b>	\$ 723	723		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Hospital General Obligation Bond Project Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 6,176	41
<b>Expenditures</b>		
Capital Outlay	2,882,247	-
<b>Cash Receipts Over (Under) Expenditures</b>	(2,876,071)	41
<b>Unencumbered Cash - Beginning</b>	2,877,071	1,000
<b>Unencumbered Cash - Ending</b>	\$ 1,000	1,041

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Solid Waste Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Landfill Fees	\$ 87,006	95,190	80,000	15,190
Reimbursed Expense	-	-	8,434	(8,434)
<b>Total Cash Receipts</b>	<u>87,006</u>	<u>95,190</u>	<u>88,434</u>	<u>6,756</u>
<b>Expenditures</b>				
Personal Services	57,627	72,546	57,501	15,045
Commodities	17,202	12,217	5,900	6,317
Contractual Services	16,170	14,607	10,033	4,574
Transfers Out	-	-	15,000	(15,000)
<b>Total Expenditures</b>	<u>90,999</u>	<u>99,370</u>	<u>88,434</u>	<u>10,936</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(3,993)	(4,180)		
<b>Unencumbered Cash - Beginning</b>	<u>5,919</u>	<u>1,926</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,926</u>	<u>(2,254)</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 651	668
<b>Expenditures</b>		
Commodities	308	332
<b>Cash Receipts Over (Under) Expenditures</b>	343	336
<b>Unencumbered Cash - Beginning</b>	3,282	3,625
<b>Unencumbered Cash - Ending</b>	\$ 3,625	3,961

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 37,881	36,094
Interest	45	17
<b>Total Cash Receipts</b>	<u>37,926</u>	<u>36,111</u>
<b>Expenditures</b>		
Personal Services	6,761	6,130
Commodities	8,422	8,555
Contractual Services	3,754	3,409
Capital Outlay	2,069	7,435
Transfers Out	16,920	10,582
<b>Total Expenditures</b>	<u>37,926</u>	<u>36,111</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
 Summary of Cash Receipts and Cash Disbursements  
 For the Year Ended December 31, 2011

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 3,783,346	6,476,473	5,962,957	4,296,862
Delinquent Personal Property	21,504	7,898	22,469	6,933
Delinquent Real Estate	40,896	69,689	47,318	63,267
RV Tax	94	9,885	9,979	-
Escrow Account	63	-	-	63
Motor Vehicle Tax	5,715	557,493	550,738	12,470
Refunding Warrants	-	23	491	(468)
<b>Total Distributable Funds</b>	<u>3,851,618</u>	<u>7,121,461</u>	<u>6,593,952</u>	<u>4,379,127</u>
<b>State Funds</b>				
State Institutional Building	-	54,137	53,985	152
State Motor Vehicle	1,201	4,956	4,979	1,178
<b>Total State Funds</b>	<u>1,201</u>	<u>59,093</u>	<u>58,964</u>	<u>1,330</u>
<b>Subdivision Funds</b>				
Cities	-	606,054	606,054	-
Townships	-	162,196	162,196	-
School Districts	-	1,674,984	1,674,984	-
Walnut Creek Extension District	-	73,500	73,500	-
Watershed Districts	-	410,966	410,507	459
Central Kansas Library System	-	43,064	43,064	-
<b>Total Subdivision Funds</b>	<u>-</u>	<u>2,970,764</u>	<u>2,970,305</u>	<u>459</u>
<b>Total</b>	<u>\$ 3,852,819</u>	<u>10,151,318</u>	<u>9,623,221</u>	<u>4,380,916</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Agency Funds**  
 Summary of Cash Receipts and Cash Disbursements  
 For the Year Ended December 31, 2011

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Drivers License	\$ -	10,061	10,061	-
Motor Vehicle Licenses	-	301,190	301,190	-
Game Licenses	-	8,156	8,156	-
Vehicle Sales Tax	10,367	130,809	130,640	10,536
Park Permits	-	1,475	1,475	-
Heritage Trust	93	1,638	1,421	310
Driving Record Fees	-	1,060	1,060	-
Motor Vehicle Inspections	1,019	1,430	2,080	369
Attorney Trust Fund	5,479	203	-	5,682
Stray Animal	490	-	-	490
Drug Seizure	308	3,467	-	3,775
Reg. Offender and Concealed Handgun	1,950	1,003	550	2,403
County Clerk	329	1,032	944	417
Register of Deeds	5,142	43,229	43,472	4,899
Clerk of Unified Court	5,075	222,238	210,299	17,014
Sheriff	-	10,356	10,356	-
Total	\$ <u>30,252</u>	<u>737,347</u>	<u>721,704</u>	<u>45,895</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Rush County, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

**Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. The financial statements of the County consist of all the funds of the County that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The County has no component units.

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

**Basis of Presentation – Fund Accounting**

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2011.

**Governmental Fund Categories**

**General Fund** – to account for all financial resources except those required to be reported in another fund.

**Special Revenue Funds** – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

**Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Project Funds** – to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Proprietary Fund Category**

**Enterprise Fund** – to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.



**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Fiduciary Fund Categories**

**Private Purpose Trust Funds** – to account for assets held by the County as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

**Agency Funds** – to account for assets held by the County as trustee or agent for others.

**Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

**Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

- a. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special revenue funds: Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Micro Loan Fund, Register of Deeds Technology Fund, Enhanced 911 Grant Fund, K-9 Fund, Sheriff's Equipment Fund, Fire District No. 1 – Special Fund, Fire District No. 2 – Special Fund, Fire District No. 3 – Special Fund, Fire District No. 4 – Special Fund, Fire District No. 5 – Special Fund, Fire District No. 6 – Special Fund, Fire District No. 7 – Special Fund, Fire District No. 8 – Special Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Deposits and Investments**

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary of cash receipts, expenditures, and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk**

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$6,710,995 and the bank balance was \$6,773,451. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$2,792,333 was covered by federal depository insurance and \$3,981,118 was collateralized with securities held by pledging financial institutions' agents in the County's name.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2011.

**Compensated Absences**

**Vacation**

The County's policy regarding vacation is that time is accumulated from the beginning of service. However, an employee must work for a period of 6 months before any vacation is approved. Annual vacation leave will be accumulated in steps depending on years of service, up to a maximum of 15 days, based on the following schedule.

<u>Years Worked</u>	<u>Amount Earned</u>
0-1	½ day/month
2-4	1 day/month
5-8	1 ¼ days/month
9-12	1 ½ days/month
13 and over	1 ¾ days/month

Full-time employees may accumulate 15 days of vacation to be carried over to the next calendar year. Payment of unused vacation will be made upon termination, resignation or retirement.

**Sick Leave**

Regular full-time and training period employees shall be entitled to sick leave with pay, which shall accrue at the rate of one working day of leave for each month of service with the County. Sick leave is not available until after it is earned and made of record. Accrual of sick leave shall not exceed a total of 120 days for regular full-time employees and is cancelled upon the termination of an employee.

A potential liability of \$45,522 for accumulated vacation existed at December 31, 2011. Accumulated sick leave liability is \$139,662 for December 31, 2011.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Deferred Compensation Plan**

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

**Defined Benefit Pension Plan**

**Plan Description**

The County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

**Funding Policy**

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2009) of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011 was 7.74%. The County's employer contributions to KPERS for the years ending December 31, 2011, 2010 and 2009 were \$122,464, \$110,843, and \$94,188, respectively, equal to the required contributions for each year as set forth by the legislature.

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1<sup>st</sup> are due one-half by December 20<sup>th</sup> and one-half by May 10<sup>th</sup>. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Reimbursements**

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are property offset by the reimbursements.

**NOTE 2 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Rush County, Kansas'** interfund transfers and statutory authority for the year ended December 31, 2011 were as follows:

From	To	Statutory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 120,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	55,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	1,000
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c	140
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c	7,000
Fire District No. 5 – General Fund	Fire District No. 5 – Special Fund	K.S.A. 19-3612c	462
Fire District No. 6 – General Fund	Fire District No. 6 – Special Fund	K.S.A. 19-3612c	28
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	11,000
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c	11,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	10,582

**NOTE 3 – CAPITAL PROJECTS**

Capital project authorization with approved change orders compared with cash disbursements and accounts payable from inception are as follows.

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Hospital General Obligation Bond Project	\$5,000,000	4,976,130

**NOTE 4 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

State and federal laws and regulations require that **Rush County, Kansas** place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the site for 30 years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Fund in these financial statements, the County is incurring a liability based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 4 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (continued)**

The County's estimate of the closure and postclosure care liability at year end was \$1,529,080. This liability is based on the use of 81.64% of the estimated cost of closure and postclosure care costs of \$1,872,954. These amounts are based on what it would cost to perform all closure and postclosure care in 2011. The County expects the landfill to continue to operate for approximately 14 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care costs.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

**NOTE 5 – LITIGATION**

**Rush County, Kansas** is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County.

**NOTE 6 – RISK MANAGEMENT**

**Rush County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$250,000 for any property loss and \$750,000 for any liability claim for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management. During 2011, the County contributed \$58,913 to the fund for this insurance coverage.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 68 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management. During 2011, the County contributed \$78,546 to the fund for this insurance coverage.

The County carries commercial insurance for all other risks of loss, including surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 7 – GRANTS AND SHARED REVENUES**

**Rush County, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 8 – COMPARATIVE DATA**

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in **Rush County, Kansas'** cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

**NOTE 9 – RELATED PARTY TRANSACTIONS**

The following related party transactions were identified for 2011. Related party transactions do not include compensation arrangements, expense allowances and reimbursements, and similar items incurred in the ordinary course of operations and, accordingly, such items are not included below.

J & L Automotive

Leonard Mastroni is part-owner of the company and was a Commissioner in 2011:

Repairs	\$3,665
---------	---------

**NOTE 10 – MICRO LOAN FUND**

**Rush County, Kansas** was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2011, the County has loaned out \$40,000. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
806	\$ 25,000	05-13-06	\$ 281	5.5%	07-01-2016
809	15,000	03-24-10	155	5.5%	03-24-2013

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

**NOTE 11 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Expenditures exceeded the adopted budget in the following funds, which is in violation of K.S.A. 79-2935.

Noxious Weed Fund	\$ 19,519
Appraiser's Cost Fund	3,348
Mental Health Fund	465
Mental Retardation Fund	110
Fire District No. 4 – General Fund	1,645
Solid Waste Fund	10,936

The County has checks outstanding for more than two years, which is in violation of K.S.A. 10-815.

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 11 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (continued)**

Noxious Weed Fund	\$ 40,536
Fire District No. 5 – Special Fund	6,214
Solid Waste Fund	2,254
Refunding Warrants Fund	468

The County did not remit bond payments at least 20 days prior to the due date to the State Treasurer, which is in violation of K.S.A. 10-130.

**NOTE 12 – SUBSEQUENT EVENTS**

On April 5, 2012, the General Obligation Refunding and Improvement Bonds, Series 2005, were refunded through the issuance of General Obligation Refunding Bonds, Series 2012-A, in the amount of \$1,135,000 and Taxable General Obligation Refunding Bonds, Series 2012-B, in the amount of \$790,000. The rates of interest on the bonds range from 1.000% to 2.875%.

**NOTE 13 – LONG-TERM DEBT**

**Rush County, Kansas** has the following types of long-term debt.

**General Obligation Bonds**

The County has issued general obligation bonds to provide funds for acquisition, construction or major capital acquisitions, construction, or improvements.

**Hospital Revenue Bonds – Series 2008A**

On June 26, 2008, the County issued \$300,000 in Hospital Revenue Bonds, Series 2008A for the purpose of providing funds to pay part of improving Rush County Memorial Hospital.

**Refunded Bonds**

On April 25, 2005, the County issued \$2,075,000 in General Obligation Refunding Bonds. The proceeds from the sale of the Bonds were used to establish an escrow account for the annual payment of interest from May 1, 2005 through December 1, 2010 on bonds maturing on December 1, 2011 and thereafter, and to redeem on December 1, 2010, the principal of the County's outstanding General Obligation Bonds, Series 1999A, maturing December 1, 2010, and thereafter (the "Refunded Bonds"). The refunding plan was undertaken in order to achieve interest cost savings.

According to the terms of this refunding plan, the Refunded Bonds will be called on their earliest optional redemption date and redeemed at such time, all in accordance with the resolution authorizing their issuance. The Refunded Bonds represent the entire callable portion of the County's General Obligation Bonds, Series 1999A. All Refunded Bonds will be called at a price equal to 100% of the par value thereof, without premium. The County will continue to levy taxes to pay the interest and principal on the Series 1999A issue for all bonds due through 2010.

Upon the payment in full of the interest on the bonds to and including December 1, 2010 and the principal of the Refunded Bonds, all remaining money and escrowed securities in the Escrow Fund together with any interest thereon, shall be transferred to the County to be applied in accordance with the law.



**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

---

**NOTE 13 – LONG-TERM DEBT (continued)**

<u>Series</u>	<u>Amount Outstanding Prior to Refunding</u>	<u>Refunded Bonds</u>		<u>Call Date</u>	<u>Call Price</u>
		<u>Amount to be Refunded</u>	<u>Maturity Dates to be Escrowed</u>		
1999A	\$1,310,000	\$935,000	12/1/2011- 12/1/2020	12/1/2010	100

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 13 - LONG-TERM DEBT (continued)**

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2005	2.9-4.75%	05/01/05	\$ 2,075,000	05/01/27	2,000,000	-	(85,000)		1,915,000	89,694
Series 2009A	1.75-5.25%	04/20/09	2,000,000	12/01/34	1,990,000	-	-		1,990,000	93,125
Series 2009B	3.0-4.125%	10/28/09	955,000	12/01/22	955,000	-	-		955,000	36,837
Series 2009C	6.39%	10/28/09	2,055,000	12/01/34	2,055,000	-	-		2,055,000	131,315
<b>Hospital Revenue Bonds</b>										
Series 2008A	0.00%	06/26/08	300,000	06/26/18	240,000	-	(30,000)		210,000	-
<b>Capital Leases Payable</b>										
1987 IHC 4X4 American Eagle Pumper	5.99%	06/02/06	30,600	09/01/13	13,133	-	(5,932)		7,201	794
Kenworth Trucks - 2	4.98%	09/05/06	71,500	09/05/11	13,677	-	(13,677)		-	685
2006 Volvo Model G940 Motor Grader	4.98%	09/25/06	139,432	09/25/11	31,137	-	(31,137)		-	1,529
2006 Gooseneck Trailer	4.98%	11/13/06	20,318	11/13/11	4,529	-	(4,529)		-	222
2006 JD 770D Motorgrader	4.98%	12/18/06	133,286	12/18/11	29,306	-	(29,306)		-	1,444
Behlen All Steel Building	5.25%	05/12/08	80,000	02/01/18	63,989	-	(6,773)		57,216	3,571
2008 GMC 3500, 2004 F-250, 2004 F-150	4.38%	08/04/08	47,986	08/04/12	25,025	-	(12,250)		12,775	1,087
2006 Fire Truck	4.45%	04/03/09	48,100	02/15/14	30,079	-	(9,967)		20,112	919
Caterpillar Model 140H Motorgrader	3.95%	07/06/09	88,000	08/01/14	71,967	-	(16,976)		54,991	2,819
JCB Model 456ZX Wheel Loader	4.00%	09/15/09	64,750	09/15/14	49,833	-	(12,532)		37,301	1,821
Honda MR Pump and Tank	3.95%	10/26/09	5,000	01/30/13	5,000	-	(1,567)		3,433	252
JCB Model 4CX Backhoe Loader	3.45%	07/20/10	83,359	07/20/15	83,359	-	(15,529)		67,830	2,908
40X40X12 Building	5.50%	07/25/11	10,025	02/15/21	-	10,025	-		10,025	
<b>Total Contractual Indebtedness</b>					7,661,034	10,025	(275,175)	-	7,395,884	369,022
<b>Compensated Absences</b>					177,023			8,161	185,184	
<b>Landfill Closure and Post Closure Care</b>					1,703,530			(174,450)	1,529,080	
<b>Total Long-Term Debt</b>					<u>\$ 9,541,587</u>	<u>10,025</u>	<u>(275,175)</u>	<u>(166,289)</u>	<u>9,110,148</u>	<u>369,022</u>

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 13 - LONG-TERM DEBT (continued)**

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	YEAR									Total
	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2031	2032-2034	
<b>Principal</b>										
General Obligation Bonds	\$ 180,000	190,000	215,000	225,000	235,000	1,425,000	1,870,000	1,570,000	1,005,000	6,915,000
Hospital Revenue Bonds	30,000	30,000	30,000	30,000	30,000	60,000	-	-	-	210,000
Capital Leases Payable	84,357	71,048	55,753	27,249	9,937	22,540	-	-	-	270,884
<b>Total Principal</b>	<b>294,357</b>	<b>291,048</b>	<b>300,753</b>	<b>282,249</b>	<b>274,937</b>	<b>1,507,540</b>	<b>1,870,000</b>	<b>1,570,000</b>	<b>1,005,000</b>	<b>7,395,884</b>
<b>Interest</b>										
General Obligation Bonds	347,572	340,696	333,456	325,245	316,446	1,411,680	1,065,932	563,187	121,181	4,825,395
Capital Leases Payable	11,394	8,086	4,984	2,815	1,697	2,214	-	-	-	31,190
<b>Total Interest</b>	<b>358,966</b>	<b>348,782</b>	<b>338,440</b>	<b>328,060</b>	<b>318,143</b>	<b>1,413,894</b>	<b>1,065,932</b>	<b>563,187</b>	<b>121,181</b>	<b>4,856,585</b>
<b>Total Principal and Interest</b>	<b>\$ 653,323</b>	<b>639,830</b>	<b>639,193</b>	<b>610,309</b>	<b>593,080</b>	<b>2,921,434</b>	<b>2,935,932</b>	<b>2,133,187</b>	<b>1,126,181</b>	<b>12,252,469</b>